App F IX 4

Previous References 1945-46 ml

File No 95-45

Serial Nos 51 52

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Two

Part B for subject

SUBJECT

Warning the Re covery of Rs 50-10-0 being the arrear duty on Sugar refunded to Messrs Japanna and Sons in Bangalore in 1939

113-44 & 2.4.46

IV

The A C Trunkm
Comptroller
S.A.R.

Sanction the Recommendation of the A C Trunkm Asst in the matter of

BG

3639
2

Serial No

— Letter No A6 1099/45-46 & 21-11-45 from the Dy Comm Tumkur Dt, recommending that the recovery of Rs 50-10-0 being the refund of action duty on sugar to Messrs Papanna & Sons Bloe during the year 1939 by the Tiptur Town mel cl, may be waived.

— — 1) on 18-4-39, the Bank of Mysore at Tiptur Paid to the Tiptur mel on behalf of Messrs Papanna & Sons, Bangalore, a sum of Rs 50-10-0 being the action duty on 90 bags of sugar.

— on 29-6-39 the sugar bags were exported to Davangere & the Manager of the Bank claimed the refund of the action duty paid by him the matter was placed before the mel cl who resolved that the amount be refunded. Accordingly the sum of Rs 50-10-0 was sent to the Bank of Mysore & a receipt obtained therefor

— 2) While auditing the accounts of the mel for the year 1939-40, the auditors took objection to the refund made by the mel cl, as it is contrary to the Rules and observed that the amount should be recovered.

— In this audit objection was placed

NOTE—Contn Sheet

Serial No

before the meeting they have resolved — —
that Govt be requested to waive — —
the objection in question Accordingly —
a reference was made to the D C —
Tinnevelly Dt for obtaining the
sanction of Govt for waiving the —
audit objection. Thereupon the D C —
returned the Papers to the Pdt of the —
Mcty with the observation that the —
amount should be recovered, as otherwise
the amount will have to be —
surcharged. In this reference, —
the Pdt requested the Manager
of the Bank to refund the amount
(Nothing has been said about the reply
given by the Manager of the Bank).
From the subsequent correspondence
between the Pdt & the D C, it is seen
that the firm of Messrs Papanna & Son
was wound up & was not in existence
4. The Pdt has therefore requested the D C
to obtain the sanction of Govt for
waiving the audit objection as resolved
by the meeting held on
1-10-45 in view of the fact that it was
not possible to proceed against
the firm to recover the amount & that
the mistake had arisen in refunding the amount

3639

General and Revenue Secretariat — File No — of 1945 — [App F III-2

Serial No

5) Submitted for orders

6) The opinion of the Comptroller may be obtained unofficially on the above proposal

U O No 98 6/12/45

Forwarded unofficially with compliments to the Comptroller for the favour of his opinion for favour of remarks on the above proposal

B.O

Favour of return

1/12/45

384/88 D 14/2/46

U O No 435/C L & D Dated 12th February 1946

9) Returned with compliments

10) The Municipal Council erred in refunding the amount vide Deputy Commissioner's letter No 6 1099/45-46 dated 21-11-45 as the firm has since been closed the amount could not be recovered The Municipality has however suffered an avoidable loss unnecessarily and the amount therefore, requires to be surcharged

CONTROLLER

NOTE—Contn Sheet

Serial No

The opinion furnished by the Comptroller is noted for orders with reference to Paras 6 & 7 supra.

KMS 15/2 — 12) For orders if the D.C. Jaffna does may be written to in accordance with the opinion of the Comptroller in para 10 supra

15/2/46

13) What is the procedure prescribed, under the Act before a surcharge is asserted by the Auditor

Now 15/2/46

14) Noted. Land references marked to Rule 274A of the Municipal Accounts Manual where the procedure in regard to surcharge is laid down

15) Reference para 13 supra

KMS 21/2/46

Now 21.2.46

16) Please note further action to see 17 & 18

Now 22/2

17) The following procedure will be adopted in reporting cases to the Dy Comptr, where any irregular, or illegal payments, waste of money, losses etc, come to the notice

Serial No

of the Comptroller in the Course of the audit of the accounts of any treasury in the State A report in the form of a letter should be sent by the Comptroller to the Dy Comm^r Concerned setting forth the grounds on which, in his opinion, any particular amount may be surcharged On receipt of such intimation the Dy Comm^r should proceed to pass surcharge orders certifying the ~~orders~~ amounts due from the persons responsible for the amounts under the Statute

18) In View of the facts stated above the Comptroller will be requested to write to the Comptroller as stated above & the Dy Comm^r Tumkur 2nd Dy Comm^r requested to take necessary further action on receipt of a report from the Comptroller ~~should~~ with reference to para 16 supra

19) The extract of the audit objection is contained in Flag E The irregularity is not merely technical but ~~apparently~~ seems to justify a surcharge

20) Thereis a loss to the Taluk Treasury of Rs 50/-, owing to the negligence on the part of the authorities concerned This is therefore a fit case for surcharge under the provisions of Sec 187 to 189 of the Mysore Treasury Act

NOTE—Contn Sheet

3639/L

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and the rules (Flag 2) framed thereunder. As expressed by the Comptroller, the D-C Trunk Depts will be requested to take action for safeguarding the interests of Govt in accordance with the rules in this behalf. Any concession to be shown in this behalf may be considered if when there is an appeal to Govt against the D-C's surcharge order for order of the D-C might be written to as above — respectfully

13/7/46 submitted

Reserved for 17/7/46

21) Has the Comptroller taken action as indicated in the rules? Why should there be a direction to the Comptroller specifically by Govt? Shd he not function as in the rules on the basis of facts revealed in Audit?

Orders 3/6/46

Secy Revenue

Subd under the rules, as soon as the audit offr come to know of the Cause of such that an amount has been either misspent or misapplied or lost or has become irrecoverable owing to any person neglect or misconduct then the Comptroller should issue a letter/ to the Dr enclosing a copy of the audit objection to the Dr to surcharge the amount of loss. In such cases the regularity is to be one which is not merely technical but sufficiently serious to justify a surcharge (R C L)

In the present case, when it was found that the refunded amount could not be recovered owing to the winding up of the firm of messrs Pahama & sons & that the municipal council owned that the amount involved Rs 50-10-0 may be waived, the comptroller took to the Dr Thamber to arrange for the recovery of the amount or otherwise it will have to be surcharged the comptroller's letter in

question is not available in the enclosed
letter that the waste so is mentioned
in para 5 of the Dy Conservator's letter instead of
taking action to recharge the Dy Conservator has
solicited sanction of Govt to waive the
recovery of the refunded amount It might
be seen therefore that the procedure
prescribed has not been overlooked

(b) This is a Company owned and by
a non-Malayali President recently
its affairs are in a good condition.
We request that the amount
involved - is Rs 5000/- a small amount
- waived.

We Medical Officer has reported that the
Company pays when the amount might have
been received - is wound up, that the
refund has been due to weight, that
the Dl el - have recommended upon the
amount being waived and the recommend
that the amount may be waived
as a special case, the refund

being a bonafide one. Having
regard to the above cases of the
case, the D_c is not justified in
waiving the amount refunded & seeking
orders accordingly

2) The complainant however considers that
the M/C has suffered loss unnecessarily
& the amount requires to be surcharged
In the above cases, points for orders
are

1) Whether the recommended by the
D_c the amount refunded
may be waived

2) if not or not acceptable the
D_c will be asked to proceed
to surcharge the amount as found
due in the reply

3) For orders with regard to para
21 supra the D_c ordered
fees a certain amount of delay
has applied to further accordingly

Revised) Law
19/6/46

3639 ML 95-48

The amount involved is small & there is no point in pursuing the matter

2) D.C's proposal may be accepted

Minister for Agr) 15/6/46

15/6/46

I agree

17/6/46

18/6/46

OFFICE OF THE MINISTER FOR AGRICULTURE
JUN 17 1946
No 7910

Sent with draft L.O for appx

14/6.

21 52

To The Dy Comm Transport
The Comptroller
No L 113-4 Dy 2-7-46
& encloses the proposal

Dy 7

IM 95-45-S1

LS 3639

No A 6 1099/45-46
Enc 1 file

Office of the Deputy Commissioner,
Tumkur District
Tumkur, dated, the 21st November'45

From

Mir Safdar Hussein, Esq , B A ,
Deputy Commissioner,
Tumkur District, Tumkur

To

J B Mallaradhya, Esq , M A ,
Revenue Secretary to Govt of Mysore,
Bangalore

Sir,

Re waiving the recovery of Rs 50-10-0 being the octroi duty on sugar refunded to M/s Papanna & Sons, Bangalore during the year 1939

==00==

In forwarding herewith, in original the records received from the President, Town Municipal Council, Tiptur on the above subject, I have the honor to state as follows -

2) It is seen from the records that the Manager, Bank of Mysore Ltd Tiptur Branch paid octroi to the Municipality on 90 bags of sugar on 18-4-1939 on behalf of M/s Papanna & Sons, Bangalore The Manager, the Bank of Mysore Ltd ,Tiptur also informed the Municipality that the consignor would sell these bags of sugar outside Tiptur and that he would be entitled for refund then It was subsequently reported that the said 90 bags of sugar were booked to Davangere by Rail on 26-6-1939 and the refund of octroi was claimed by the Manager

3) Relying on the procedure adopted by the Shimoga Town Municipality on oils exported outside the Municipal limits the Municipal Council, Tiptur resolved at its meeting held on 28th July 1939 to refund the octroi on sugar and accordingly refund of the same was made to the Manager

4) During the audit of accounts of this Town Municipality for the year 1939-40, the local auditors have observed that refund of octroi on sugar was irregular as per Rule 152 M A M and that it should be recovered from the party Thereupon the Municipal Council, resolved at their meeting held on

on 4-7-1941 that the amount may be recommended for being waived as a special case

5) The reference was returned to the President with the observation that the amount should be recovered otherwise the amount will have to be surcharged There-upon the President requested the Manager, the Bank of Mysore Ltd, Tiptur, for arranging payment of the octroi duty on sugar wrongly refunded to him From subsequent correspondence, it is seen that the firm of M/s Papanna & Sons, was wound up and hence the firm was not in existence to be proceded against The President therefore made a reference dated 27-4-44 stating that as the refunded amount could not be recovered on account of the closure of the firm and also in view of the fact that the Municipal Council had erred in refunding the amount by oversight as far back as August 1939 the Council again resolved at their meeting held on 1-10-1945 for making a recommendation to waive the amount

6) In the circumatances, I request that sanction of Government may be kindly obtained to the resolution of the Council for waiving the amount refunded bonafide as a special case

I have the honor to be,
sir,
Your most obedient servant,

Deputy Commissioner,
Tumkur District.

G R S App F VI—G 2]

SUBJECT

A 85

Diary No of letter replied to

General and Revenue Secretariat

( )

the *194*

Date of issue 2 7. 1946

Signed by Mg. GRR

Section Rd

File No 95-47

Serial No 52

Proceedings of the Government of His Highness the Maharaja of Mysore

Read—Letter no A6 1099/45-46 dy 21 11-45 from the Dy Commr Tumkur &c recommending, in the circumstances stated, recovery of a sum of Rs 50-10-0 being the octroi duty on 90 bags of sugar refunded to Messrs Papanna & Sons Bangalore, through the Bank of Mysore Ltd Tiptur by the Tiptur Town Municipal Council during the year 1939 may be waived

2 Rc o no 384/Spl dy 14-2-46 of the Comptroller to Government on the subject

P.T.O.

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

Order no/113-4

The recommendation of
the Dy Comm Tumkur &c
is sanctioned

Ans

Does seem to have
the Receipt

To the Dy Comm Tumkur Dis (for)
the Commissioner to Enq

List of Enclosures

Copied by

Examined by

WD 08 —GPB—40 000—14 11-40